

DEPARTMENT OF STATE REVENUE**LETTER OF FINDINGS NUMBER: 02-0211P****Individual Income Tax****Calendar Year 1999**

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ISSUE(S)**I. Tax Administration – Penalty**

Authority: IC 6-8.1-10-2.1(d); 45 IAC 15-11-2

Taxpayer protests the penalty assessed.

STATEMENT OF FACTS

Taxpayer, in a letter dated April 8, 2002, requested an abatement of the late payment penalty.

Taxpayer filed its return late with a tax balance due of \$7,469 (or more than eighteen percent of the tax due) and remitted the tax plus interest with the return. Taxpayer requests a waiver of the penalty because the taxpayer had timely filed an extension. The taxpayer, however, remitted only \$2,454 with the extension request which was not enough to avoid a penalty.

I. Tax Administration – Penalty**DISCUSSION**

Taxpayer merely states that it had an extension on file.

Taxpayer remitted eighty-two percent (82%) of its tax by the due date of the return. An extension to file at a later date is not an extension to make a late payment.

The Department finds the penalty appropriate.

FINDING

Taxpayer's protest is denied.